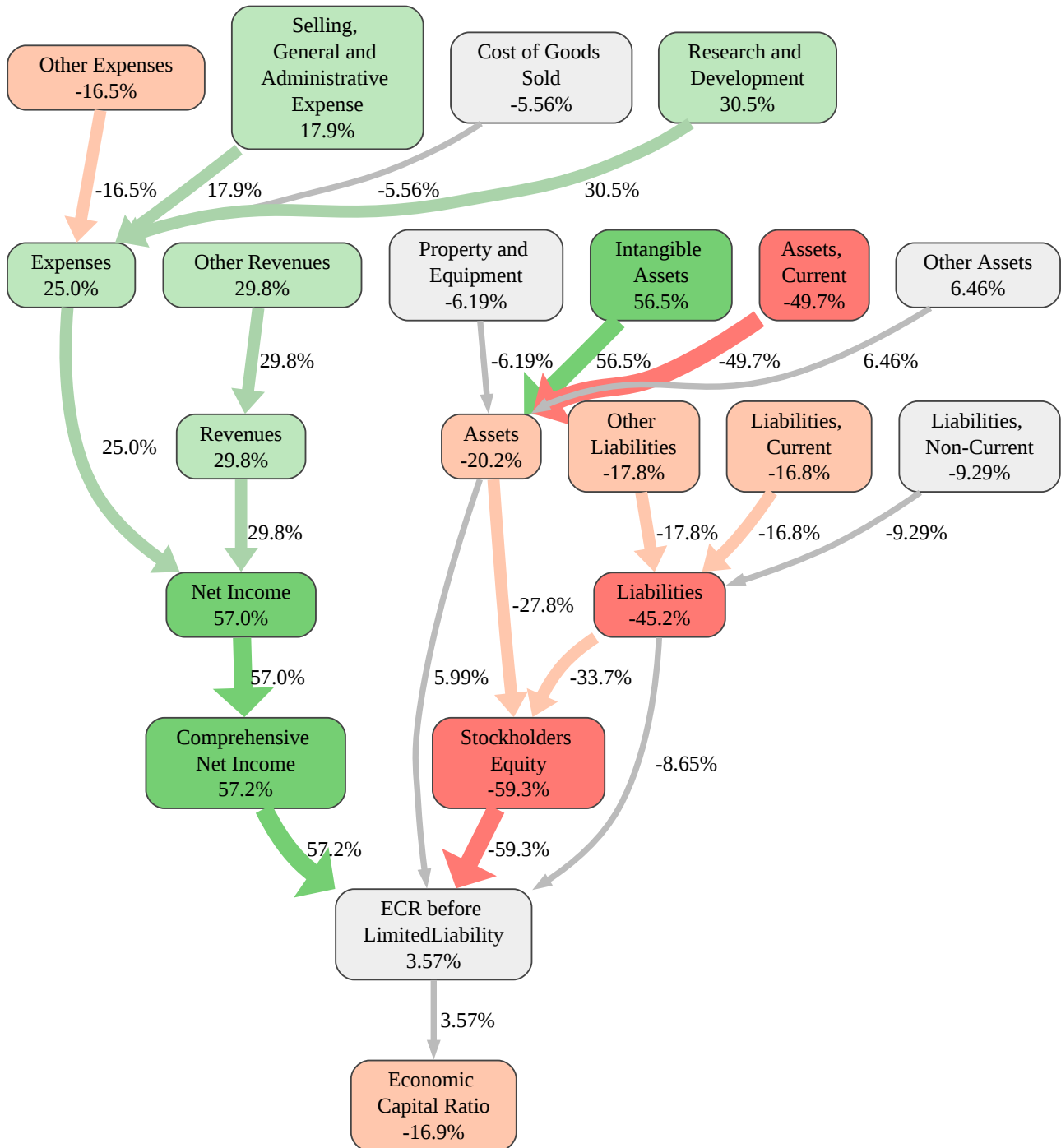




The relative strengths and weaknesses of Cumberland Pharmaceuticals INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Cumberland Pharmaceuticals INC compared to the market average is the variable Comprehensive Net Income, increasing the Economic Capital Ratio by 57% points. The greatest weakness of Cumberland Pharmaceuticals INC is the variable Stockholders Equity, reducing the Economic Capital Ratio by 59% points.

The company's Economic Capital Ratio, given in the ranking table, is 228%, being 17% points below the market average of 245%.

Input Variable	Value in 1000 USD
Assets, Current	45,870
Cost of Goods Sold	9,119
Intangible Assets	31,505
Liabilities, Current	28,580
Liabilities, Non-Current	12,171
Other Assets	15,266
Other Compr. Net Income	0
Other Expenses	22,383
Other Liabilities	16,200
Other Net Income	710
Other Revenues	42,011
Property and Equipment	284
Research and Development	6,689
Selling, General and Administrative Expense	10,180

Output Variable	Value in 1000 USD
Assets	92,925
Liabilities	56,951
Expenses	48,371
Revenues	42,011
Stockholders Equity	35,974
Net Income	-5,650
Comprehensive Net Income	-5,650
BaseVar	120,484
ECR before LimitedLiability	97%
Economic Capital Ratio	228%